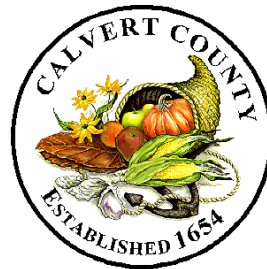




# Disabled Law Enforcement Property Tax Credit Discussion



Work Session  
03/12/2019

# Purpose

To discuss a property tax credit for disabled law enforcement and some parameters to consider in the design of that type of credit.



# Credit Parameters – Who is Covered

- Maryland Code Section 9-210:
  - “Disabled law enforcement officer or rescue worker” means an individual who:
    - (i) has been found to be permanently and totally disabled by an administrative body or court of competent jurisdiction authorized to make such a determination; and



# Credit Parameters – Who is Covered (Continued)

- Maryland Code Section 9-210:
  - “Disabled law enforcement officer or rescue worker” means an individual who:
    - (ii) became disabled:
      - 1. as a result of or in the course of employment as a law enforcement officer or a correctional officer; or
      - 2. while in the active service of a fire, rescue, or emergency medical service, unless the disability was the result of the individual's own willful misconduct or abuse of alcohol or drugs.



# Credit Parameters – Who is Covered (Continued)

- Recommend following Section 9-210 regarding providing the credit to a Surviving spouse
- (a)(6) “Surviving spouse” means a surviving spouse, who has not remarried, of a fallen law enforcement officer or rescue worker.



# Credit Parameters – Who is Covered (Continued)

- Section 9-210 does not allow the County to specify where the injury occurred.
- The County Attorney opined that the credit can be “limited to those domiciled in the State at the time of the event leading to qualifying disability, but not the county.”



# Credit Parameters – Who is Covered (Continued)

- Section 9-210 has specific requirements on the timing of the purchase of the property being granted the credit. That section is reproduced on the next page.



# Credit Parameters – Who is Covered (Continued)

(b) The Mayor and City Council of Baltimore City or the governing body of a county or municipal corporation may grant, by law, a property tax credit under this section against the county or municipal corporation property tax imposed on a dwelling that is owned by a disabled law enforcement officer or rescue worker, a surviving spouse of a fallen law enforcement officer or rescue worker, or a cohabitant:

(1) if the dwelling was owned by the disabled law enforcement officer or rescue worker at the time the law enforcement officer or rescue worker was adjudged to be permanently and totally disabled or by the fallen law enforcement officer or rescue worker at the time of the fallen law enforcement officer's or rescue worker's death;





# Credit Parameters – Who is Covered (Continued)

(2) if the disabled law enforcement officer or rescue worker was domiciled in the State as of the date the disabled law enforcement officer or rescue worker was adjudged to be permanently and totally disabled or the fallen law enforcement officer or rescue worker, the surviving spouse, or the cohabitant was domiciled in the State as of the date of the fallen law enforcement officer's or rescue worker's death and the dwelling was acquired by the disabled law enforcement officer or rescue worker within 10 years of the date the disabled law enforcement officer or rescue worker was adjudged to be permanently and totally disabled or by the surviving spouse or cohabitant within 10 years of the fallen law enforcement officer's or rescue worker's death;



# Credit Parameters – Who is Covered (Continued)

(3) if the dwelling was owned by the surviving spouse or cohabitant at the time of the fallen law enforcement officer's or rescue worker's death; or

(4) if the dwelling was acquired after the disabled law enforcement officer or rescue worker, the surviving spouse, or the cohabitant qualified for a credit for a former dwelling under item (1), (2), or (3) of this subsection, to the extent of the previous credit.



# Credit Parameters – Who is Covered (Continued)

- (c) A county or municipal corporation may provide, by law, for:
- (1) the amount and duration of a property tax credit allowed under this section;
  - (2) any additional limitation to the number of years the dwelling was acquired within the date of being adjudged to be disabled or of death; and
  - (3) any other provision necessary to carry out the provisions of this section.



# Questions?

